

STATE OF ARKANSAS

STATE BRUCELLOSIS/SWINE TESTING ASSESSMENT

ARKANSAS CODE 2-40-206/ACT 1105 OF 1991, SEC.24

BRUCELLOSIS/SWINE I. D. NUMBER _____

NAME: _____

REPORT FOR MONTH OF _____

ADDRESS: _____

PHONE: _____

CITY: _____

STATE: _____

ZIP: _____

INSTRUCTIONS

(a) In order to fund or partially fund the brucellosis control and eradication program, there is hereby levied an assessment of one dollar (\$1.00) per head on all cattle sold in this State.

(b) The Brucellosis Assessment shall be collected by the purchaser, from the seller, and remitted monthly, by the purchaser on this report form, to the Department of Finance and Administration at the address below, except that if the sale occurs through a livestock auction market or other agent of the seller, the livestock auction market or other agent shall collect and remit the assessment: The Assessment shall not be assessed on the resale of any cattle within ten (10) calendar days after the prior sale if the assessment was paid on the prior sale.

(c) In order to fund or partially fund the pseudorabies control and eradication program, there is hereby levied an assessment of one dollar (\$1.00) per head on all spent sows and boars sold at livestock markets.

(d) The Pseudorabies Assessment shall be collected by Livestock Markets, from the seller, and remitted monthly, by the Livestock Market.

(e) This report along with remittance must be filed on or before the fifteenth (15th) of each month following the close of each calendar month. Those persons required to report include but are not limited to: Purchasers, livestock auction markets, meat packers, order buyers registered or licensed buying on order not through a public market, individual organizations, groups or firms in the case of organized sales, special sales, breed association sales and feeder calf sales.

(f) Settlement tickets and/or other documentation with your producer must reflect the total number of head purchased or handled on commission and the assessment withheld at the rate of one dollar (\$1.00) per head.

BRUCELLOSIS ASSESSMENT

Total Number of Head Marketed	Number of Head not Assessed	Net number of Head Assessed	Rate	Total Assessment
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_____	_____	_____	X\$1.00	\$ _____
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	Penalty.....	\$ _____
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(See Back of form for computations)

	Interest.....	\$ _____
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	Total Due Brucellosis...	\$ _____
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PSEUDORABIES ASSESSMENT

Total Number of Head Marketed	_____
Rate.....	X \$1.00

Total Assessment.....	\$ _____
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	Penalty.....	\$ _____
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(See Back of form for computations)

	Interest.....	\$ _____
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	Total Due Pseudorabies....	\$ _____
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TOTAL AMOUNT DUE PER ASSESSMENTS	\$ _____
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(Sum of total due brucellosis & total due Pseudorabies)

I declare under penalties of filing false returns that the above information is true and correct to the best of my knowledge and abilities.

SIGNATURE _____

DATE _____

MAIL WITH REMITTANCE TO:
MISCELLANEOUS TAX SECTION

P.O. BOX 896 - ROOM 230
LITTLE ROCK, AR 72203
PHONE (501) 682-7191

Check Number: _____

Check Amount: _____

PENALTIES AND INTEREST

ASSESSABLE PENALTIES AND ADDITIONS TO TAX, ARKANSAS TAX PROCEDURES ACT, CODE 26-18-101 et seq.: In addition to the criminal penalties provided by this Act, if a taxpayer shall fail to comply with certain provisions of this Act then the following penalties and additions to tax shall be applicable: (a) In the case of a taxpayer's failure to file any return required by any State tax law on or before the date prescribed therefor (determined with regard to any extension of time for filing thereof), unless it is shown that such failure is due to reasonable cause and not due to willful neglect, there shall be added to the amount required to be shown as tax on such return, five percent (5%) of the amount of such tax if such failure is not more than one (1) month, with an additional five percent (5%) for each additional month or fraction thereof during which failure continues, not to exceed thirty-five percent (35%). (b) Additional penalties prescribed by law may be assessed when applicable.

INTEREST, ARKANSAS TAX PROCEDURES ACT, CODE 26-18-101 et seq.: Interest shall be collected on tax deficiencies and paid on overpayments as follows: (a) A tax levied under any state law which is not paid when due is delinquent. Interest at the rate of ten percent (10%) per annum (or .833% per month) shall be collected on the total tax deficiency from the date the return for such tax was due to be filed until the date of payment.

COMPUTATION OF PENALTY & INTEREST BRUCellosis:

_____	X 5% =	_____	% X	_____	=	_____
NO. OF MONTHS LATE		% TO BE CHARGED		\$ TAX DUE		PENALTY AMT.

_____	X .008333 =	_____	X	_____	=	_____
NO. OF MONTHS LATE	.8333%	INT TO BE CHARGED		\$ TAX DUE		INTEREST AMOUNT

PSEUDORABIES:

_____	X 5% =	_____	% X	_____	=	_____
NO. OF MONTHS LATE		% TO BE CHARGED		\$ TAX DUE		PENALTY AMT.

_____	X .00833 =	_____	X	_____	=	_____
NO. OF MONTHS LATE	.8333%	INT. TO BE CHARGED		\$ TAX DUE		INTEREST AMOUNT